IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY SECOND DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 18128 of 2004

Between:

N. Thiruvengadam Chetty S/o Chandramani Chetty
R/o Narayanavaram, Village & Mandal,

Chittoor District **..... PETITIONER**

AND

1. The Commercial Tax Officer (FAC) Puttur, Chittoor District
2. The Deputy Commercial Tax Officer (Assessing Authority) Puttur,

Chittoor District **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a Writ of Mandamus or any other appropriate Writ or direction declaring the action of the respondents in not refunding the excess amount of Rs. 90,142/- to the petitioner as illegal and arbitrary and consequently direct the respondents to refund the amount of Rs. 90,142/- with interest.

Counsel for the Petitioner: MR.P.GANGA RAMI REDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court made the following :

-

-

-

-

-

-

-

-

ORDER: **(PER HON'BLE SRI JUSTICE B.SUDERSHAN REDDY)**

It is brought to our notice by the learned special Standing Counsel that the petitioner himself appeared before the revisional authority and sought for time and in such view of the matter, the petitioner cannot be permitted to invoke the extra ordinary jurisdiction of this Court asking for refund of the amount. No amounts can be directed to be refunded at this stage, unless the revisional proceedings initiated and pending before the revisional authority are finally determined.

The Writ petition shall accordingly stand dismissed. This order in no way shall affect the merits of the proceedings before the revisional authority and it shall always be open to the petitioner to take such pleas as may be available to him in law. There shall be no order as to costs.

B. SUDERSHAN REDDY, J

22-11-2004

T.CH.SURYA RAO, J

-

LUR/MSV

Copy to:

1. The Commercial Tax Officer (FAC) Puttur, Chittoor District
2. The Deputy Commercial Tax Officer (Assessing Authority) Puttur,

Chittoor District

3. Two CCs to the G.P. for Commercial Taxes

High Court Buildings, High Court of A.P.,

Hyderabad (O.U.T.)

4. Two CD copies.